

Article - Labor and Employment

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§3-418.

(a) In this section, “board, lodging, or other advantage” means a facility or service that an employer customarily provides to an employee.

(b) Unless a collective bargaining agreement excludes board, lodging, or other advantage from the wage of an employee, an employer may include, as part of the wage, the cost that the employer incurs in providing the advantage to the employee.

(c) An employer shall compute the cost of board, lodging, or other advantage in accordance with the regulations that the Commissioner adopts.

(d) The Commissioner may provide, by regulation, for computation of the cost of board, lodging, or other advantage on the basis of:

- (1) the actual cost; or
- (2) the reasonable cost of the board, lodging, or other advantage for a defined class of employees and in a defined area, based on:
 - (i) the average cost to the employer or groups of employers who are situated similarly;
 - (ii) the average value to groups of employees; or
 - (iii) any other appropriate measure of fair value.

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